# How to Report Retirees Working as Substitutes
DRS Notice 04-001

| System/Plan Retired From | System/Position Working In | How to Report on the Transmittal Report |
|---|---|---|
| T1 | TRS Substitute | Report all hours on TRS transmittal as T0 with type code 97 |
| T1 | Any other TRS position | Report all hours on TRS transmittal as T0 with type code 97 |
| T1 | SERS Substitute | Report all hours on SERS transmittal as E0 with type code 97 |
| T1 | SERS/PERS Eligible | Report all hours on SERS transmittal as E0 with type code 97 |
| T1 | SERS/PERS Ineligible | Report all hours on SERS transmittal as E0 with type code 97 |
| | | |
| T2/3 | TRS Substitute | Report no hours, can work unlimited hours, report once as T0 with type code 99 |
| T2/3 | TRS Ineligible | Report no hours, can work unlimited hours, report once as T0 with type code 99 |
| T2/3 | TRS Eligible | Report all hours on TRS transmittal as T0 with type code 98 |
| T2/3 | SERS Substitute | Report no hours, can work unlimited hours, report once as E0 with type code 99 |
| T2/3 | SERS/PERS Eligible | Report all hours on SERS transmittal as E0 with type code 98 |
| T2/3 | SERS/PERS Ineligible | Report no hours, can work unlimited hours, report once as E0 with type code 99 |
| | | |
| P1 | TRS Substitute | Report no hours, can work unlimited hours, report once as T0 with type code 99 |
| P1 | TRS Ineligible | Report no hours, can work unlimited hours, report once as T0 with type code 99 |
| P1 | TRS Eligible | Report all hours on TRS transmittal as T0 with type code 98 |
| P1 | SERS Substitute | Report no hours, can work unlimited hours, report once as E0 with type code 99 |
| P1 | SERS/PERS Eligible | Report all hours on SERS transmittal as E0 with type code 98 |
| P1 | SERS/PERS Ineligible | Report no hours, can work unlimited hours, report once as E0 with type code 99 |
| | | |
| E2/3 | TRS Substitute | Report no hours, can work unlimited hours, report once as T0 with type code 99 |
| E2/3 | TRS Ineligible | Report no hours, can work unlimited hours, report once as T0 with type code 99 |
| E2/3 | TRS Eligible | Report all hours on TRS transmittal as T0 with type code 98 |
| E2/3 | SERS Substitute | Report no hours, can work unlimited hours, report once as E0 with type code 99 |
| E2/3 | SERS/PERS Eligible | Report all hours on SERS transmittal as E0 with type code 98 |
| E2/3 | SERS/PERS Ineligible | Report no hours, can work unlimited hours, report once as E0 with type code 99 |